



STATE OF NEW MEXICO
Taxation and Revenue Department



APPLICATION FOR PREFERENCE

GENERAL INSTRUCTIONS PLEASE READ BEFORE COMPLETING

Sections 13-1-21 and 13-1-22 NMSA 1978 authorize and set forth the criteria required for a business to qualify as a Resident Business or Resident Contractor. It is important to note, a resident preference is applicable to contracts, which typically call for, but are not limited to, the furnishing of tangible personal property, i.e. goods, supplies, materials, equipment, printed materials and certain services.

A "resident preference" is applicable only to procurements made pursuant to a formal bid process or formal Request For Proposals (RFP) process in accordance with Sections 13-1-21 and 13-4-2 NMSA 1978. Additionally, any person, firm, corporation, or other legal entity must have all required licenses at the time the application for preference is submitted to the Taxation and Revenue Department for consideration.

Please note: All certifications are subject to revocation in accordance with applicable rules. A certification merely establishes that the Taxation and Revenue Department has determined based upon the information provided in the application, as of the date of issuance, that the holder was entitled to treatment as a resident business and/or contractor by state agencies and local public bodies.

The attached application for preference is required by Section 13-1-22 NMSA 1978 as amended during the First Special Legislative Session of 2011. The application includes an **affidavit from a certified public accountant** setting forth certain eligibility criteria for businesses or contractors, as required by Section 13-1-22 NMSA 1978. The completed **application along with payment of Thirty Five (\$35) dollars** must be submitted to the Taxation and Revenue Department prior to issuance of a resident business preference or a resident contractor preference certificate.

In addition to the application, the Taxation and Revenue Department may require submission of additional information to ensure eligibility.

A certificate is valid for three (3) years from the date of its issuance; provided that if there is a change of ownership of more than fifty percent, a resident business or resident contractor shall reapply.

For questions concerning the application process please call (505) 827-0951. The application along with payment should be sent to:

New Mexico Taxation and Revenue Department
Santa Fe District Office
PO Box 5374
Santa Fe, NM 87502-5374



STATE OF NEW MEXICO
Taxation and Revenue Department



APPLICATION FOR RESIDENT CONTRACTOR CERTIFICATION

General Information

For questions please call (505) 827-0951

Name of Business:		Doing Business As (DBA):	
Mailing Address:			
City:		State:	Zip:
New Mexico Combined Reporting system (CRS) Identification Number:		FEIN/SSN:	
VIN of vehicle registered in New Mexico:		Name of vehicle owner:	

Choose one of the following contractor statuses and check the appropriate boxes that apply to your business. If any statement in this application is not appropriate to or does not otherwise describe your business, your business may not qualify for this preference.

Existing Contractor

- ☐ The contractor is currently licensed as a contractor in New Mexico **and**
- ☐ The contractor has paid property taxes on real property in New Mexico in each of the last five years **or** the business has paid rent on real property in New Mexico in each of the last five years **and**
- ☐ The contractor has paid another New Mexico State tax in each of the last five years **and**
- ☐ The contractor has paid unemployment insurance on a least three full-time New Mexico resident employees in each of the last five years **or** the contractor has been licensed as a contractor in New Mexico for ten consecutive years.

New Contractor

- ☐ The contractor is currently licensed as a contractor in New Mexico **and**
- ☐ Property Taxes on real property in New Mexico have been paid in each of the last five years by the owner or the majority of owners **or** the owner or majority of owners have paid rent on real property in New Mexico in each of the last five years **and**
- ☐ The owner(s) of the business have paid another New Mexico State tax in each of the last five years **and**
- ☐ This business has not applied for a Resident Business Certificate or Resident Contractors Certificate in each of the last five years.

Relocated Business

- ☐ The contractor is currently licensed as a contractor in New Mexico **and**
- ☐ The business has leased real property in New Mexico for the last ten years **or** the business has purchased real property in New Mexico valued at over \$100,000 **and**
- ☐ Eighty percent or more of the business employees in the prior year were residents of New Mexico.

Previously Certified Business or Purchased, Reorganized, Name changed Business

- ☐ The contractor is currently licensed, or was eligible for certification as a contractor in New Mexico **or**
- ☐ The business has reorganized into one or more different legal entities **or** the business was purchased by another legal entity, but operates in the same commercial enterprise **or** the business has merged with another legal entity, but operates in substantially the same commercial enterprise.

AFFIDAVIT FROM CERTIFIED PUBLIC ACCOUNTANT

STATE OF NEW MEXICO)
COUNTY OF)

I hereby swear, under oath that statements in the application for Resident Contractor Certification are true and complete to the best of my knowledge.

Name:	Signature	CPA License #	State	Phone #
Subscribed and sworn to before me this _____ day of _____, 20____.				
My Commission Expires: _____				
Notary Public				

Send completed application Taxation and Revenue Department
along with \$35.00 to: PO Box 5374
Santa Fe, NM 87502-5374

Signature of Applicant

Date